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Immigration Law

Lima v. Holder, No. 13-1583

A petition for review of a final removal order from the Board of Immigration Appeals (BIA) is denied, where: 1) petitioner has failed to demonstrate that his attorneys' concessions of removability were so egregious as to warrant releasing him from those concessions; 2) the BIA did not err in holding petitioner to his attorneys' concessions of removability, nor did it abuse its discretion in determining that petitioner was removable based upon his 2009 conviction; and 3) petitioner has failed to exhaust his administrative remedies with respect to his due process claims.

Corp. Governance, Corporation & Enterprise Law, Tax Law

Schussel v. Werfel, No. 13-1717

The decision of the United States Tax Court holding petitioner liable, as the recipient of a fraudulent transfer from his former company, for the company's back taxes of over \$4.9 million, plus interest of at least \$8.7 million, is: 1) reversed in part and remanded, where the tax court calculated prejudgment interest under the wrong statute, which should have been determined in accord with Massachusetts law, and under Massachusetts law, no interest would have begun to accrue until the date of the Notice of Liability; but 2) affirmed in part, where petitioner's loans to his former company to pay petitioner's litigation expenses did not reduce the net amount transferred to him.